December 20, 2010 File: IGS03-02

Joseph A. Smith Alstom Power Inc., Air Preheater Company 3020 Truax Road PO Box 372 Wellsville, NY 14895

Reference: IPSC Contract 04-45615

Dear Mr. Smith:

Release of Damaged Air Heater Baskets to Insurance Company

This letter is to request the release of the air heater baskets damaged on January 20, 2005, to Carrier Claims Service.

The load of qty (24) 'E' style baskets will be salvaged by Carrier Claims Service to offset the insurance claim.

The contact at Carrier Claims Service:

Jerry Reiss PO Box 848 Matawan, NJ 07747 ph: 800-444-0848 fx: 732-845-2320

Reference Claim No. 050-135

Sincerely,

George W. Cross
President and Chief Operations Officer

BK/JKH:

cc: Jerry Reiss, Carrier Claims Service